

		FOR OFF USE					

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2005  
STATE OF ILLINOIS  
DEPARTMENT OF HEALTHCARE AND FAMILY SERVICES  
FINANCIAL AND STATISTICAL REPORT FOR  
LONG-TERM CARE FACILITIES  
(FISCAL YEAR 2005)

IMPORTANT NOTICE  
THIS AGENCY IS REQUESTING DISCLOSURE OF INFORMATION THAT IS NECESSARY TO ACCOMPLISH THE STATUTORY PURPOSE AS OUTLINED IN 210 ILCS 45/3-208. DISCLOSURE OF THIS INFORMATION IS MANDATORY. FAILURE TO PROVIDE ANY INFORMATION ON OR BEFORE THE DUE DATE WILL RESULT IN CESSATION OF PROGRAM PAYMENTS. THIS FORM HAS BEEN APPROVED BY THE FORMS MANAGEMENT CENTER.

<b>I. IDPH Facility ID Number:</b> <u>0026435</u>		<b>II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER</b>	
<b>Facility Name:</b> <u>Alden Wentworth Rehab &amp; HCC</u>		<p>I have examined the contents of the accompanying report to the State of Illinois, for the period from <u>1/1/05</u> to <u>12/31/05</u> and certify to the best of my knowledge and belief that the said contents are true, accurate and complete statements in accordance with applicable instructions. Declaration of preparer (other than provider) is based on all information of which preparer has any knowledge.</p> <p>Intentional misrepresentation or falsification of any information in this cost report may be punishable by fine and/or imprisonment.</p>	
<b>Address:</b> <u>201 West 69th Street</u> <u>Chicago</u> <u>60621</u>			
<div>NumberCityZip Code</div>			
<b>County:</b> <u>Cook</u>			
<b>Telephone Number:</b> <u>(773) 487-1200</u> <b>Fax #</b> <u>(773) 487-4782</u>			
<b>IDPA ID Number:</b> <u>36-2975641</u>		<div>Officer or Administrator of Provider</div> <div>(Signed) _____ (Date) _____</div> <div>(Type or Print Name) <u>Steven M. Kroll</u></div> <div>(Title) <u>Chief Financial Officer</u></div> <div>Paid Preparer</div> <div>(Signed) _____ (Date) _____</div> <div>(Print Name and Title) _____</div> <div>(Firm Name &amp; Address) _____</div> <div>(Telephone) <u>( )</u> Fax # ( )</div> <div>MAIL TO: BUREAU OF HEALTH FINANCE ILLINOIS DEPT OF HEALTHCARE AND FAMILY SERVICES 201 S. Grand Avenue East Springfield, IL 62763-0001 Phone # (217) 782-1630</div>	
<b>Date of Initial License for Current Owners:</b> <u>09/09/81</u>			
<b>Type of Ownership:</b>			
<div><div><input type="checkbox"/> VOLUNTARY, NON-PROFIT</div><div><input type="checkbox"/> Charitable Corp.</div><div><input type="checkbox"/> Trust</div><div>IRS Exemption Code _____</div></div> <div><input checked="" type="checkbox"/> PROPRIETARY</div> <div><input type="checkbox"/> Individual</div> <div><input type="checkbox"/> Partnership</div> <div><input checked="" type="checkbox"/> Corporation</div> <div><input type="checkbox"/> "Sub-S" Corp.</div> <div><input type="checkbox"/> Limited Liability Co.</div> <div><input type="checkbox"/> Trust</div> <div><input type="checkbox"/> Other _____</div>			

☐ GOVERNMENTAL☐ State☐ County☐ Other \_\_\_\_\_

Facility Name & ID Number Alden Wentworth Rehab & HCC

# 0026435 Report Period Beginning: 1/1/05 Ending: 12/31/05

III. STATISTICAL DATA

A. Licensure/certification level(s) of care; enter number of beds/bed days, (must agree with license). Date of change in licensed beds

	1	2	3	4	
	Beds at Beginning of Report Period	Licensure Level of Care	Beds at End of Report Period	Licensed Bed Days During Report Period	
1	300	Skilled (SNF)	300	109,500	1
2		Skilled Pediatric (SNF/PED)			2
3		Intermediate (ICF)			3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	300	TOTALS	300	109,500	7

B. Census-For the entire report period.

	1 Level of Care	2 3 4 5 Patient Days by Level of Care and Primary Source of Payment				
		Medicaid Recipient	Private Pay	Other	Total	
8	SNF	28,897	36	4,755	33,688	8
9	SNF/PED					9
10	ICF	21,953	294	0	22,247	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	50,850	330	4,755	55,935	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 51.08%

D. How many bed-hold days during this year were paid by the Department?

None (Do not include bed-hold days in Section B.)

E. List all services provided by your facility for non-patients. (E.g., day care, "meals on wheels", outpatient therapy)

None

F. Does the facility maintain a daily midnight census?

Yes

G. Do pages 3 & 4 include expenses for services or investments not directly related to patient care?

YES

☐

NO

☒

H. Does the BALANCE SHEET (page 17) reflect any non-care assets?

YES

☐

NO

☒

I. On what date did you start providing long term care at this location?

Date started 09/09/81

J. Was the facility purchased or leased after January 1, 1978?

YES

☒

Date 09/09/81

NO

☐

K. Was the facility certified for Medicare during the reporting year?

YES

☒

NO

☐

If YES, enter number

of beds certified

108

and days of care provided

3,740

Medicare Intermediary Adminastar Federal, Inc.

IV. ACCOUNTING BASIS

ACCRUAL

☒

MODIFIED

CASH\*

☐

CASH\*

☐

Is your fiscal year identical to your tax year?

YES

☒

NO

☐

Tax Year: 12/31/05 Fiscal Year: 12/31/05

\* All facilities other than governmental must report on the accrual basis.

## STATE OF ILLINOIS

Page 3

Facility Name & ID Number Alden Wentworth Rehab & HCC # 0026435 Report Period Beginning: 1/1/05 Ending: 12/31/05

## V. COST CENTER EXPENSES (throughout the report, please round to the nearest dollar)

	Operating Expenses	Costs Per General Ledger				Reclass-ification 5	Reclassified Total 6	Adjust-ments 7	Adjusted Total 8	FOR OHF USE ONLY		
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10	
	<b>A. General Services</b>											
1	Dietary	247,343	23,818	9,600	280,761	301	281,062	(5,126)	275,936			1
2	Food Purchase		320,836		320,836	(24,024)	296,812	(37,561)	259,251			2
3	Housekeeping	214,597	41,937		256,534	434	256,968		256,968			3
4	Laundry	44,077	28,224		72,301	42	72,343		72,343			4
5	Heat and Other Utilities			261,348	261,348		261,348	410	261,758			5
6	Maintenance	44,118	373	120,882	165,373		165,373	5,534	170,907			6
7	Other (specify):* <b>Related Party Salary</b>							48,285	48,285			7
8	<b>TOTAL General Services</b>	550,135	415,188	391,830	1,357,153	(23,247)	1,333,906	11,542	1,345,448			8
	<b>B. Health Care and Programs</b>											
9	Medical Director			41,985	41,985		41,985		41,985			9
10	Nursing and Medical Records	1,987,720	97,444	41,112	2,126,276	(31,050)	2,095,226	2,473	2,097,699			10
10a	Therapy											10a
11	Activities	93,143	467	2,535	96,145	105	96,250		96,250			11
12	Social Services	37,357			37,357		37,357		37,357			12
13	CNA Training											13
14	Program Transportation											14
15	Other (specify):* <b>Related Party Salary</b>							28,296	28,296			15
16	<b>TOTAL Health Care and Programs</b>	2,118,220	97,911	85,632	2,301,763	(30,945)	2,270,818	30,769	2,301,587			16
	<b>C. General Administration</b>											
17	Administrative	95,146			95,146		95,146		95,146			17
18	Directors Fees											18
19	Professional Services			955,952	955,952		955,952	(864,525)	91,427			19
20	Dues, Fees, Subscriptions & Promotions			60,818	60,818	(4,699)	56,119	(43,456)	12,663			20
21	Clerical & General Office Expenses	124,200	20,295	55,014	199,509	4,967	204,476	23,933	228,409			21
22	Employee Benefits & Payroll Taxes			451,966	451,966	21,028	472,994	(137)	472,857			22
23	Inservice Training & Education					13,931	13,931		13,931			23
24	Travel and Seminar			1,076	1,076		1,076	16,173	17,249			24
25	Other Admin. Staff Transportation											25
26	Insurance-Prop.Liab.Malpractice			342,415	342,415		342,415	1,036	343,451			26
27	Other (specify):* <b>Related Party Salary</b>			173,662	173,662		173,662	237,448	411,110			27
28	<b>TOTAL General Administration</b>	219,346	20,295	2,040,903	2,280,544	35,227	2,315,771	(629,528)	1,686,243			28
29	<b>TOTAL Operating Expense (sum of lines 8, 16 &amp; 28)</b>	2,887,701	533,394	2,518,365	5,939,460	(18,965)	5,920,495	(587,217)	5,333,278			29

\*Attach a schedule if more than one type of cost is included on this line, or if the total exceeds \$1000.

NOTE: Include a separate schedule detailing the reclassifications made in column 5. Be sure to include a detailed explanation of each reclassification.

## STATE OF ILLINOIS

Page 4

Facility Name & ID Number Alden Wentworth Rehab & HCC #0026435 Report Period Beginning: 1/1/05 Ending: 12/31/05

## V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass- ification 5	Reclassified Total 6	Adjust- ments 7	Adjusted Total 8	FOR OHF USE ONLY		
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10	
	<b>D. Ownership</b>											
30	Depreciation			89,211	89,211		89,211	167,173	256,384			30
31	Amortization of Pre-Op. & Org.							5,443	5,443			31
32	Interest			131,852	131,852		131,852	110,046	241,898			32
33	Real Estate Taxes			227,250	227,250		227,250	320,120	547,370			33
34	Rent-Facility & Grounds			975,470	975,470		975,470	(975,470)				34
35	Rent-Equipment & Vehicles			10,920	10,920		10,920	27,604	38,524			35
36	Other (specify):* <b>Mortgage Insurance</b>							10,441	10,441			36
37	<b>TOTAL Ownership</b>			1,434,703	1,434,703		1,434,703	(334,643)	1,100,060			37
	<b>Ancillary Expense</b>											
	<b>E. Special Cost Centers</b>											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		247,603	295,663	543,266	18,965	562,231	(82,051)	480,180			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			164,250	164,250		164,250		164,250			42
43	Other (specify):*											43
44	<b>TOTAL Special Cost Centers</b>		247,603	459,913	707,516	18,965	726,481	(82,051)	644,430			44
45	<b>GRAND TOTAL COST</b> (sum of lines 29, 37 & 44)	2,887,701	780,997	4,412,981	8,081,679		8,081,679	(1,003,911)	7,077,768			45

\*Attach a schedule if more than one type of cost is included on this line, or if the total exceeds \$1000.

Alden Nursing Center - Wentworth

Reporting Period Beginning

Reporting Period Ending

1/1/05

12/31/05

Page 4A

Reclassifications - Pgs 3 and 4

From Line	To Line	Amount	Description
2		(24,024)	Employee Meal
	22	24,024	Employee Meal
22		(2,996)	Uniforms
	1	301	Uniforms
	3	434	Uniforms
	4	42	Uniforms
	6	0	Uniforms
	10	1,846	Uniforms
	11	105	Uniforms
	21	268	Uniforms
			Uniforms
10		(18,965)	Oxygen
	39	18,965	Oxygen
10		(13,931)	Dart Chart Consulting
	23	13,931	Dart Chart Consulting
20		(4,145)	ECIN & eHealth Data Reclass
	21	4,145	ECIN & eHealth Data Reclass
20		(554)	Resident Background Checks
	21	554	Resident Background Checks
<hr/>			
0			Net should be 0

VI. ADJUSTMENT DETAIL

A. The expenses indicated below are non-allowable and should be adjusted out of Schedule V, pages 3 or 4 via column 7.  
In column 2 below, reference the line on which the particular cost was included. (See instructions.)

	NON-ALLOWABLE EXPENSES	1 Amount	2 Refer- ence	3 OHF USE ONLY	
1	Day Care	\$		\$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals				4
5	Telephone, TV & Radio in Resident Rooms				5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation	104,105	30		9
10	Interest and Other Investment Income				10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(30)	2		13
14	Non-Care Related Interest				14
15	Non-Care Related Owner's Transactions				15
16	Personal Expenses (Including Transportation)				16
17	Non-Care Related Fees	(17,746)	21		17
18	Fines and Penalties	(50)	32		18
19	Entertainment	(300)	20		19
20	Contributions	(1,440)	20		20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers	(6,530)	19		22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(173,662)	27		24
25	Fund Raising, Advertising and Promotional	(38,295)	20		25
26	Income Taxes and Illinois Personal Property Replacement Tax				26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule				29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (133,948)		\$	30

OHF USE ONLY							
48		49		50		51	

B. If there are expenses experienced by the facility which do not appear in the  
general ledger, they should be entered below.(See instructions.)

		1 Amount	2 Reference	
31	Non-Paid Workers-Attach Schedule*	\$		31
32	Donated Goods-Attach Schedule*			32
33	Amortization of Organization & Pre-Operating Expense			33
34	Adjustments for Related Organization Costs (Schedule VII)	(332,272)	Various	34
35	Other- Attach Schedule	(537,691)	Pg 5A	35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ (869,963)		36
37	(sum of SUBTOTALS TOTAL ADJUSTMENTS (A) and (B) )	\$ (1,003,911)		37

\*These costs are only allowable if they are necessary to meet minimum  
licensing standards. Attach a schedule detailing the items included  
on these lines.

C. Are the following expenses included in Sections A to D of pages 3  
and 4? If so, they should be reclassified into Section E. Please  
reference the line on which they appear before reclassification.  
(See instructions.)

		1 Yes	2 No	3 Amount	4 Reference	
38	Medically Necessary Transport.		X	\$		38
39						39
40	Gift and Coffee Shops		X			40
41	Barber and Beauty Shops		X			41
42	Laboratory and Radiology		X			42
43	Prescription Drugs		X			43
44	Exceptional Care Program		X			44
45	Other-Attach Schedule		X			45
46	Other-Attach Schedule		X			46
47	TOTAL (C): (sum of lines 38-46)			\$		47

STATE OF ILLINOIS

Page 5A

Alden Wentworth Rehab & HCC

ID#0026435

Report Period Beginning:1/1/05

Ending:12/31/05

Sch. V Line

NON-ALLOWABLE EXPENSES

Amount

Reference

1	Late fees on utilities	\$ (2,498)	5	1
2	Late fees on telephone	(14)	21	2
3	Intercompany interest with AMS	(127,476)	32	3
4	Vendor settlements	(200)	6	4
5	Back out pac 32.97% of IHCA dues	(4,004)	20	5
6	Mortgage Insurance	10,441	36	6
7	Mortgage Interest	167,528	32	7
8	Misc. income-general	(107)	21	8
9	Misc. income-jury duty	(52)	22	9
10	Misc. income-wage service fee	(85)	22	10
11	RC Misbooked Def Maint Amort	4,056	30	11
12	RC Misbooked Def Maint Amort	(4,056)	6	12
13	RC painting amort to def maint exp	372	6	13
14	RC painting amort to def maint exp	(372)	30	14
15	Other - Back out Rent due to sale/leaseback (GL7001)	(306,088)	34	15
16	Adj Equip & Telephone depr exp to SAGE	(3,967)	30	16
17	Adj Computer depr exp to SAGE	(84)	30	17
18	Adj Furniture & fixtures depr exp to SAGE	(1,492)	30	18
19	Adj Def Maint & Painting depr exp to SAGE	74	6	19
20	Adj Depreciation exp to detail-general	31	30	20
21	Eliminate Int. on loan related to '05 purchase	(190,872)	32	21
22	Back out 2001 audit fee adj-Blackman Kallick	8,088	19	22
23	Back out Omega interest related to purchase	(78,406)	32	23
24	Eliminate refundable legal fees	(1,388)	19	24
25	Reclass vendor settlements-Simplex Grinnell	200	6	25
26	Reclass vendor settlements-Simplex Grinnell	(200)	21	26
27	Eliminate late fees for non-pmnt of RE taxes	(7,120)	19	27
28				28
29				29
30				30
31				31
32				32
33				33
34				34
35				35
36				36
37				37
38				38
39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	Total	(537,691)		49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Alden Wentworth Rehab & HCC

# 0026435

Report Period Beginning:

1/1/05

Ending:

12/31/05

SUMMARY OF PAGES 5, 5A, 6, 6A, 6B, 6C, 6D, 6E, 6F, 6G, 6H AND 6I

	Operating Expenses	PAGES 5 & 5A	PAGE 6	PAGE 6A	PAGE 6B	PAGE 6C	PAGE 6D	PAGE 6E	PAGE 6F	PAGE 6G	PAGE 6H	PAGE 6I	SUMMARY TOTALS (to Sch V, col.7)	
	<b>A. General Services</b>													
1	Dietary	0	0	0	(5,126)	0	0	0	0	0	0	0	(5,126)	1
2	Food Purchase	(30)	0	0	(37,531)	0	0	0	0	0	0	0	(37,561)	2
3	Housekeeping	0	0	0	0	0	0	0	0	0	0	0	0	3
4	Laundry	0	0	0	0	0	0	0	0	0	0	0	0	4
5	Heat and Other Utilities	(2,498)	0	2,908	0	0	0	0	0	0	0	0	410	5
6	Maintenance	(3,610)	0	8,659	0	0	0	485	0	0	0	0	5,534	6
7	Other (specify):*	0	0	43,591	4,694	0	0	0	0	0	0	0	48,285	7
8	<b>TOTAL General Services</b>	<b>(6,138)</b>	<b>0</b>	<b>55,158</b>	<b>(37,963)</b>	<b>0</b>	<b>0</b>	<b>485</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>11,542</b>	<b>8</b>
	<b>B. Health Care and Programs</b>													
9	Medical Director	0	0	0	0	0	0	0	0	0	0	0	0	9
10	Nursing and Medical Records	0	0	0	3,834	(1,361)	0	0	0	0	0	0	2,473	10
10a	Therapy	0	0	0	0	0	0	0	0	0	0	0	0	10a
11	Activities	0	0	0	0	0	0	0	0	0	0	0	0	11
12	Social Services	0	0	0	0	0	0	0	0	0	0	0	0	12
13	CNA Training	0	0	0	0	0	0	0	0	0	0	0	0	13
14	Program Transportation	0	0	0	0	0	0	0	0	0	0	0	0	14
15	Other (specify):*	0	0	28,296	0	0	0	0	0	0	0	0	28,296	15
16	<b>TOTAL Health Care and Programs</b>	<b>0</b>	<b>0</b>	<b>28,296</b>	<b>3,834</b>	<b>(1,361)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>30,769</b>	<b>16</b>
	<b>C. General Administration</b>													
17	Administrative	0	0	0	0	0	0	0	0	0	0	0	0	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	(6,950)	7,120	(864,695)	0	0	0	0	0	0	0	0	(864,525)	19
20	Fees, Subscriptions & Promotions	(44,039)	0	583	0	0	0	0	0	0	0	0	(43,456)	20
21	Clerical & General Office Expenses	(18,067)	0	30,548	7,125	4,327	0	0	0	0	0	0	23,933	21
22	Employee Benefits & Payroll Taxes	(137)	0	0	0	0	0	0	0	0	0	0	(137)	22
23	Inservice Training & Education	0	0	0	0	0	0	0	0	0	0	0	0	23
24	Travel and Seminar	0	0	16,173	0	0	0	0	0	0	0	0	16,173	24
25	Other Admin. Staff Transportation	0	0	0	0	0	0	0	0	0	0	0	0	25
26	Insurance-Prop.Liab.Malpractice	0	793	243	0	0	0	0	0	0	0	0	1,036	26
27	Other (specify):*	(173,662)	0	395,702	10,544	4,864	0	0	0	0	0	0	237,448	27
28	<b>TOTAL General Administration</b>	<b>(242,855)</b>	<b>7,913</b>	<b>(421,446)</b>	<b>17,669</b>	<b>9,191</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(629,528)</b>	<b>28</b>
29	<b>TOTAL Operating Expense (sum of lines 8,16 &amp; 28)</b>	<b>(248,993)</b>	<b>7,913</b>	<b>(337,992)</b>	<b>(16,460)</b>	<b>7,830</b>	<b>0</b>	<b>485</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(587,217)</b>	<b>29</b>



SUMMARY OF PAGES 5, 5A, 6, 6A, 6B, 6C, 6D, 6E, 6F, 6G, 6H AND 6I

	Capital Expense	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY	
	D. Ownership	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	TOTALS	
													(to Sch V, col.7)	
30	Depreciation	102,277	55,000	8,035	0	1,861	0	0	0	0	0	0	167,173	30
31	Amortization of Pre-Op. & Org.	0	3,880	1,563	0	0	0	0	0	0	0	0	5,443	31
32	Interest	(229,276)	269,278	68,223	0	813	1,008	0	0	0	0	0	110,046	32
33	Real Estate Taxes	0	313,442	6,360	0	318	0	0	0	0	0	0	320,120	33
34	Rent-Facility & Grounds	(306,088)	(669,382)	0	0	0	0	0	0	0	0	0	(975,470)	34
35	Rent-Equipment & Vehicles	0	0	27,604	0	0	0	0	0	0	0	0	27,604	35
36	Other (specify):*	10,441	0	0	0	0	0	0	0	0	0	0	10,441	36
37	TOTAL Ownership	(422,646)	(27,782)	111,785	0	2,992	1,008	0	0	0	0	0	(334,643)	37
	Ancillary Expense													
	E. Special Cost Centers													
38	Medically Necessary Transportation	0	0	0	0	0	0	0	0	0	0	0	0	38
39	Ancillary Service Centers	0	0	0	(69,617)	(24,885)	12,451	0	0	0	0	0	(82,051)	39
40	Barber and Beauty Shops	0	0	0	0	0	0	0	0	0	0	0	0	40
41	Coffee and Gift Shops	0	0	0	0	0	0	0	0	0	0	0	0	41
42	Provider Participation Fee	0	0	0	0	0	0	0	0	0	0	0	0	42
43	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	43
44	TOTAL Special Cost Centers	0	0	0	(69,617)	(24,885)	12,451	0	0	0	0	0	(82,051)	44
	GRAND TOTAL COST													
45	(sum of lines 29, 37 & 44)	(671,639)	(19,869)	(226,207)	(86,077)	(14,063)	13,459	485	0	0	0	0	(1,003,911)	45

VII. RELATED PARTIES

A. Enter below the names of ALL owners and related organizations (parties) as defined in the instructions. Attach an additional schedule if necessary.

1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES		
Name	Ownership %	Name	City	Name	City	Type of Business
The Alden Group Ltd.	100	See pg 6k				

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth.

☒ YES ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
1	V	34	Rent Income	\$ 669,382	Alden Wentworth, LLC	100.00%	\$	\$ (669,382)	1
2	V	32	Interest Exp to AMS		Alden Wentworth, LLC				2
3	V	19	Misc. Admin Expense		Alden Wentworth, LLC		7,120	7,120	3
4	V	33	Real Estate Tax		Alden Wentworth, LLC		313,442	313,442	4
5	V	26	Property & Liability Insur		Alden Wentworth, LLC		793	793	5
6	V	32	Interest On Mortg. Note		Alden Wentworth, LLC		190,872	190,872	6
7	V	30	Depreciation		Alden Wentworth, LLC		55,000	55,000	7
8	V	21	Vendor Settlements		Alden Wentworth, LLC				8
9	V	31	Amortization		Alden Wentworth, LLC		3,880	3,880	9
10	V								10
11	V	32	Omega Interest		Alden Wentworth, LLC		78,406	78,406	11
12	V								12
13	V								13
14	Total			\$ 669,382			\$ 649,513	\$ * (19,869)	14

\* Total must agree with the amount recorded on line 34 of Schedule VI.

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. ☒ YES ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	19	Professional fees	\$ 880,800	Alden Management Services	0.00%	\$ 16,105	\$ (864,695)	15
16	V	21	Clerical and G & A		Alden Management Services		30,548	30,548	16
17	V	5	Utilities		Alden Management Services		2,908	2,908	17
18	V	6	Maintenance		Alden Management Services		8,659	8,659	18
19	V	24	Travel & seminar		Alden Management Services		16,173	16,173	19
20	V	26	Insurance		Alden Management Services		243	243	20
21	V	20	Dues/subscriptions/fees etc		Alden Management Services		583	583	21
22	V	30	Depreciation		Alden Management Services		8,035	8,035	22
23	V	31	Amortization		Alden Management Services		1,563	1,563	23
24	V	33	Real estate taxes		Alden Management Services		6,360	6,360	24
25	V	35	Rent-equipment/vehicles		Alden Management Services		27,604	27,604	25
26	V	32	Interest		Alden Management Services		68,223	68,223	26
27	V	7	Salaries-general serv		Alden Management Services		43,591	43,591	27
28	V	15	Salaries-health care		Alden Management Services		28,296	28,296	28
29	V	27	Salaries-general admin		Alden Management Services		395,702	395,702	29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			\$ 880,800			\$ 654,593	\$ * (226,207)	39

\* Total must agree with the amount recorded on line 34 of Schedule VI.

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth.

☒ YES

☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	1	Dietary Con.	\$ 9,600	Prism Health Care	100.00%	\$ 4,474	\$ (5,126)	15
16	V	7	Dietary Salary		Prism Health Care		4,694	4,694	16
17	V	2	Tube Feeding	59,222	Prism Health Care		21,691	(37,531)	17
18	V	10	Equipment Rental	3,060	Prism Health Care		6,894	3,834	18
19	V	39	Supplies	98,894	Prism Health Care		29,277	(69,617)	19
20	V	39	Vent Rent		Prism Health Care				20
21	V	27	G&A Salary		Prism Health Care		10,544	10,544	21
22	V	21	G&A		Prism Health Care		7,125	7,125	22
23	V								23
24	V								24
25	V								25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			\$ 170,776			\$ 84,699	\$ * (86,077)	39

\* Total must agree with the amount recorded on line 34 of Schedule VI.

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth.

X YES NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	39	Drugs	\$ 77,492	Forum Extended Care II	100.00%	\$ 110,289	\$ 32,797	15
16	V	39	IV	66,297	Forum Extended Care II		9,684	(56,613)	16
17	V	39	Wound Vac	4,921	Forum Extended Care II		3,852	(1,069)	17
18	V	10	House Stock	2,904	Forum Extended Care II		2,576	(328)	18
19	V	10	Consultant	8,050	Forum Extended Care II		7,017	(1,033)	19
20	V	27	Employ. Vaccination	351	Forum Extended Care II		275	(76)	20
21	V	27	G & A Salaries		Forum Extended Care II		4,940	4,940	21
22	V	21	Gen'l & Admin.		Forum Extended Care II		4,327	4,327	22
23	V	32	Interest		Forum Extended Care II		813	813	23
24	V	33	Real Estate Tax				318	318	24
25	V	30	Depreciation				1,861	1,861	25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			\$ 160,015			\$ 145,952	\$ * (14,063)	39

\* Total must agree with the amount recorded on line 34 of Schedule VI.

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth.

☒ YES

☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	39	Therapy	\$ 281,166	Community Physical Therapy	100.00%	\$ 293,617	\$ 12,451	15
16	V	32	Interest		Community Physical Therapy		1,008	1,008	16
17	V								17
18	V								18
19	V								19
20	V								20
21	V								21
22	V								22
23	V								23
24	V								24
25	V								25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			\$ 281,166			\$ 294,625	\$ * 13,459	39

\* Total must agree with the amount recorded on line 34 of Schedule VI.

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth.

☒

YES

☐

NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	6	repairs and maintenance	\$ 20,677	Alden Bennett Construction		\$ 21,162	\$ 485	15
16	V								16
17	V								17
18	V								18
19	V								19
20	V								20
21	V								21
22	V								22
23	V								23
24	V								24
25	V								25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			\$ 20,677			\$ 21,162	\$ * 485	39

\* Total must agree with the amount recorded on line 34 of Schedule VI.

Facility Name & ID Number

ALDEN NURSING CENTER - WENTWORTH

# 002-6435

Report Period Beginning 01/01/05

Ending: 12/31/05

RELATED NURSING HOMES	
Name	City
Note: ANC = Alden Nursing Center	
ANC Lakeland	Chicago
ANC Long Grove	Long Grove
ANC Heather	Harvey
ANC Lincoln Park	Chicago
ANC Northmoor	Chicago
ANC Town Manor	Chicago
ANC Terrace of McHenry	McHenry
ANC Morrow	Chicago
ANC Waterford	Aurora
ANC Naperville	Naperville
ANC Valley Ridge	Bloomingtondale
ANC Village for Children & Young Adults	Bloomingtondale
ANC Orland Park	Orland Park
ANC Princeton	Chicago
Alden of Old Town East	Bloomingtondale
Alden of Old Town West	Bloomingtondale
Alden Trails	Bloomingtondale
Alden Northshore	Skokie
ANC Des Plaines	Des Plaines
ANC Des Plaines	Des Plaines
ANC Alma Nelson	Rockford
ANC Park Stratmoor	Rockford
ANC Meadow Park	Rockford
ANC Poplar Creek	Hoffman Estates
ANC Governor's Park of Barrington	Barrington
ANC Gardens of Rockford	Rockford

OTHER RELATED BUSINESS ENTITIES		
Name	City	Type of Business
The Forum Prof. Center	Chicago	Office rental
Prism Health Care	Chicago	Nursing supplies
Forum Extended Care II	Chicago	Pharmacy
Alden Management	Chicago	Management
Alden Estates of Evanston	Evanston	Assisted living
Community Physical Therapy	Wood Dale	Therapy provider
Courts of Waterford	Aurora	Alzheimers unit
Gardens of Waterford	Aurora	Assisted living



Facility Name & ID Number      Alden Wentworth Rehab & HCC      #      0026435      Report Period Beginning:      1/1/05      Ending:      12/31/05

VII. RELATED PARTIES (continued)

C. Statement of Compensation and Other Payments to Owners, Relatives and Members of Board of Directors.

**NOTE: ALL owners ( even those with less than 5% ownership) and their relatives who receive any type of compensation from this home must be listed on this schedule.**

	1  Name	2  Title	3  Function	4  Ownership Interest	5  Compensation Received From Other Nursing Homes*	6  Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		7  Compensation Included in Costs for this Reporting Period**		8  Schedule V. Line & Column Reference	
						Hours	Percent	Description	Amount		
1	Floyd Schlossberg	President/CEO		100.00	132,676	1.956	4.89	Salary	\$ 6,824	27-7	1
2	Lauren Magnussen	Clinical Coordinator	Nurse Consult	0.00	72,048	1.956	4.89	Salary	3,706	15-7	2
3	Terry Magnussen	Maintenance Suprv.	Maintenance	0.00	48,981	1.956	4.89	Salary	2,519	7-7	3
4											4
5											5
6											6
7	a. Floyd Schlossberg is the President and sole stockholder of The Alden Group Ltd.										7
8	b. Lauren Magnusson is the daughter of Floyd Schlossberg. Lauren is a nurse coordinator.										8
9	c. Terry Magnusson is the son-in-law of Floyd Schlossberg. Terry is in maintenance and construction.										9
10											10
11											11
12											12
13								TOTAL	\$ 13,049		13

\* If the owner(s) of this facility or any other related parties listed above have received compensation from other nursing homes, attach a schedule detailing the name(s) of the home(s) as well as the amount paid. THIS AMOUNT MUST AGREE TO THE AMOUNTS CLAIMED ON THE THE OTHER NURSING HOMES' COST REPORTS.

\*\* This must include all forms of compensation paid by related entities and allocated to Schedule V of this report (i.e., management fees). FAILURE TO PROPERLY COMPLETE THIS SCHEDULE INDICATING ALL FORMS OF COMPENSATION RECEIVED FROM THIS HOME, ALL OTHER NURSING HOMES AND MANAGEMENT COMPANIES MAY RESULT IN THE DISALLOWANCE OF SUCH COMPENSATION.

Facility Name & ID Number     Alden Wentworth Rehab & HCC     #   0026435   Report Period Beginning:     1/1/05     Ending:   12/31/05

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.)     YES ☒     NO ☐

B. Show the allocation of costs below. If necessary, please attach worksheets.

Name of Related Organization     Alden Management Services, Inc.  
Street Address     4200 W. Peterson  
City / State / Zip Code     Chicago, IL 60646  
Phone Number     ( 773) 286-3883  
Fax Number     ( 773) 286-3743

	1 Schedule V Line Reference	2  Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4  Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1		See pg 8A (also on page 6A)				\$	\$			1
2										2
3										3
4										4
5										5
6										6
7										7
8										8
9										9
10										10
11										11
12										12
13										13
14										14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					\$	\$		\$	25

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

A. Interest: (Complete details must be provided for each loan - attach a separate schedule if necessary.)

1		2		3	4	5	6		7	8	9	10	
	Name of Lender	Related**		Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense		
		YES	NO				Original	Balance					
	A. Directly Facility Related												
	Long-Term												
1	Proforma interest expense						\$		\$			\$	1
2	on sale / leaseback		X	mortgage	\$33,979.00	11//82	5,163,500	2,088,126	2012	0.0750	167,528		2
3													3
4													4
5	Therep. Syst.		X	Working Capital							4,326		5
	Working Capital												
6	CPT-Related Party	X		Working Capital							1,008		6
7	FECII-Related Party	X		Working Capital							813		7
8	AMS-Related Party	X		Working Capital							68,223		8
9	TOTAL Facility Related				\$33,979.00		\$ 5,163,500	\$ 2,088,126			\$ 241,898		9
	B. Non-Facility Related*												
10													10
11													11
12													12
13													13
14	TOTAL Non-Facility Related						\$	\$			\$		14
15	TOTALS (line 9+line14)						\$ 5,163,500	\$ 2,088,126			\$ 241,898		15

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. \$ 10,441 Line # 36

\* Any interest expense reported in this section should be adjusted out on page 5, line 14 and, consequently, page 4, col. 7.  
(See instructions.)

\*\* If there is ANY overlap in ownership between the facility and the lender, this must be indicated in column 2.  
(See instructions.)

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE (continued)

B. Real Estate Taxes

1. Real Estate Tax accrual used on 2004 report.

2. Real Estate Taxes paid during the year: (Indicate the tax year to which this payment applies. If payment covers more than one year, detail below.)

3. Under or (over) accrual (line 2 minus line 1).

4. Real Estate Tax accrual used for 2005 report. (Detail and explain your calculation of this accrual on the lines below.)

5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C.  
(Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)

6. Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund.  
TOTAL REFUND \$ For Tax Year. (Attach a copy of the real estate tax appeal board's decision.)

7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.

Real Estate Tax History:

Real Estate Tax Bill for Calendar Year:

2000	554,057	8
2001	568,567	9
2002	331,154	10
2003	467,429	11
2004	464,592	12

Current year end accrual based on 103% of 2004 taxes.

Important, please see the next worksheet, "RE\_Tax". The real estate tax statement and bill must accompany the cost report.

\$	402,400	1
\$	227,248	2
\$	(175,152)	3
\$	715,844	4
\$		5
\$		6
\$	540,692	7
FOR OHF USE ONLY		
13	FROM R. E. TAX STATEMENT FOR 2004 \$	13
14	PLUS APPEAL COST FROM LINE 5 \$	14
15	LESS REFUND FROM LINE 6 \$	15
16	AMOUNT TO USE FOR RATE CALCULATION \$	16

NOTES:

1. Please indicate a negative number by use of brackets( ). Deduct any overaccrual of taxes from prior year.

2. If facility is a non-profit which pays real estate taxes, you must attach a denial of an application for real estate tax exemption unless the building is rented from a for-profit entity.  
This denial must be no more than four years old at the time the cost report is filed.

IMPORTANT NOTICE

TO: Long Term Care Facilities with Real Estate Tax Rates RE: 2004 REAL ESTATE TAX COST DOCUMENTATION

In order to set the real estate tax portion of the capital rate, it is necessary that we obtain additional information regarding your calendar 2004 real estate tax costs, as well as copies of your original real estate tax bills for calendar 2004.

Please complete the Real Estate Tax Statement below and forward with a copy of your 2004 real estate tax bill to the Department of Public Aid, Bureau of Health Finance, 201 South Grand Avenue East, Springfield, Illinois 62763.

Please send these items in with your completed 2005 cost report. The cost report will not be considered complete and timely filed until this statement and the corresponding real estate tax bills are filed. If you have any questions, please call the Bureau of Health Finance at (217) 782-1630.

2004 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Alden Wentworth Rehab & HCC COUNTY Cook

FACILITY IDPH LICENSE NUMBER 0026435

CONTACT PERSON REGARDING THIS REPORT Steven M. Kroll

TELEPHONE 773-286-3883 FAX #: 773-286-3743

A. Summary of Real Estate Tax Cost

Enter the tax index number and real estate tax assessed for 2004 on the lines provided below. Enter only the portion of the cost that applies to the operation of the nursing home in Column D. Real estate tax applicable to any portion of the nursing home property which is vacant, rented to other organizations, or used for purposes other than long term care must not be entered in Column D. Do not include cost for any period other than calendar year 2004.

(A)	(B)	(C)	(D) Tax Applicable to Nursing Home
<u>Tax Index Number</u>	<u>Property Description</u>	<u>Total Tax</u>	
1. <u>20-21-413-034-0000</u>	<u>Nursing Home Facility</u>	\$ <u>2,371.45</u>	\$ <u>2,371.45</u>
2. <u>20-21-414-001-0000</u>	<u>Nursing Home Facility</u>	\$ <u>28,306.47</u>	\$ <u>28,306.47</u>
3. <u>20-21-414-003-0000</u>	<u>Nursing Home Facility</u>	\$ <u>23,815.71</u>	\$ <u>23,815.71</u>
4. <u>20-21-414-004-0000</u>	<u>Nursing Home Facility</u>	\$ <u>894.02</u>	\$ <u>894.02</u>
5. <u>20-21-414-016-0000</u>	<u>Nursing Home Facility</u>	\$ <u>37,306.15</u>	\$ <u>37,306.15</u>
6. <u>20-21-414-017-0000</u>	<u>Nursing Home Facility</u>	\$ <u>136,432.18</u>	\$ <u>136,432.18</u>
7. <u>20-21-414-018-0000</u>	<u>Nursing Home Facility</u>	\$ <u>82,099.38</u>	\$ <u>82,099.38</u>
8. <u>20-21-414-019,20,21,31,32-0000</u>	<u>Nursing Home Facility</u>	\$ <u>153,366.89</u>	\$ <u>153,366.89</u>
9. <u>Support (11 pages) attached</u>	<u>Related Party - Alden Management</u>	\$ <u>130,007.00</u>	\$ <u>6,360.00</u>
10. <u>Support (11 pages) attached</u>	<u>Related Party - Forum</u>	\$ <u>15,792.00</u>	\$ <u>318.00</u>
	<b>TOTALS</b>	\$ <u><u>610,391.25</u></u>	\$ <u><u>471,270.25</u></u>

B. Real Estate Tax Cost Allocations

Does any portion of the tax bill apply to more than one nursing home, vacant property, or property which is not directly used for nursing home services? YES X NO

If YES, attach an explanation & a schedule which shows the calculation of the cost allocated to the nursing home. (Generally the real estate tax cost must be allocated to the nursing home based upon sq. ft. of space used.)

C. Tax Bills

Attach a copy of the original 2004 tax bills which were listed in Section A to this statement. Be sure to use the 2004 tax bill which is normally paid during 2005.

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet:

89,814

B. General Construction Type:

Exterior

Brick

Frame

Steel

Number of Stories

4

C. Does the Operating Entity?

☐

(a) Own the Facility

☒

(b) Rent from a Related Organization.

☐

(c) Rent from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI. Those checking (c) may complete Schedule XI or Schedule XII-A. See instructions.)

D. Does the Operating Entity?

☒

(a) Own the Equipment

☐

(b) Rent equipment from a Related Organization.

☐

(c) Rent equipment from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI-C. Those checking (c) may complete Schedule XI-C or Schedule XII-B. See instructions.)

E. List all other business entities owned by this operating entity or related to the operating entity that are located on or adjacent to this nursing home's grounds (such as, but not limited to, apartments, assisted living facilities, day training facilities, day care, independent living facilities, CNA training facilities, etc.)

List entity name, type of business, square footage, and number of beds/units available (where applicable).

Prior to 12/31/05, the building was rented from an un-related third party through 6/30/05.

We exercised our right of first refusal during 2005 and purchased the building & property on 7/1/05.

F. Does this cost report reflect any organization or pre-operating costs which are being amortized?

☐

YES

☒

NO

If so, please complete the following:

1. Total Amount Incurred:

2. Number of Years Over Which it is Being Amortized:

3. Current Period Amortization:

4. Dates Incurred:

Nature of Costs:

(Attach a complete schedule detailing the total amount of organization and pre-operating costs.)

XI. OWNERSHIP COSTS:

A. Land.	1	2	3	4	
	Use	Square Feet	Year Acquired	Cost	
1	Building	71,388		\$ 132,461	1
2					2
3	TOTALS	71,388		\$ 132,461	3

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

	1 Beds*	FOR OHF USE ONLY	2 Year Acquired	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
4	300		1981	1981	\$ 5,261,267	\$ 55,000	35	\$ 150,322	\$ 95,322	\$ 3,704,982	4
5											5
6											6
7											7
8	related party-forum			1978	14,541		25			14,541	8
	Improvement Type**										
9	Paving/Utility Work and Landscaping			1981	309,353		10-40	7,393	7,393	215,343	9
10	Tile			1982	1,873		10			1,873	10
11	Metal Trimwork/Tile/Nurse Station/AC			1983	3,286		8-20			3,286	11
12	Grab Bar/ Electrical work/Carpentry			1984	42,456		3-27	1,390	1,390	42,854	12
13	boiler			1985	4,000		10			4,000	13
14	Resurfacing/Tuckpointong/Freezer Repairs/Motors			1986	52,147		3-5			52,147	14
15	Heating Repairs			1987	3,410		10			3,410	15
16	Glass/Pump repairs/electrical work			1988	13,872		5-10			13,872	16
17	condensor repair/HVAC-Misc Construction			1990	58,637		5-10			58,637	17
18	clean Boiler/TV Service/repaires tower belts/Glass			1991	61,199		5-10			61,199	18
19	Ejector pumps			1992	35,689	442	5-15	442		34,219	19
20	Wire Partitioning/Transfer box/piping/drain/motor			1993	33,591	1,606	5-15	1,606		29,436	20
21	Plumbing/elevator/Pump Motor/Sink tops/Boiler			1994	28,780	1,561	15-20	1,561		18,061	21
22	Tile work/door frames/filter & pumpassembly/water			1995	27,562	807	10-12	807		27,112	22
23	Plumbing repairs			1996	4,560	456	10	456		4,446	23
24	Repair ramp lighting			1996	1,600	160	10	160		1,507	24
25	Install new flooring			1996	2,800	140	20	140		1,416	25
26	Install new flooring			1996	1,763	88	20	88		823	26
27	Install new flooring			1996	2,800	140	20	140		1,342	27
28	Install new flooring			1996	2,800	140	20	140		1,330	28
29	Repaired roof			1996	1,675	168	10	168		1,647	29
30	TV Antenna & Outlets			1997	2,298		5			2,298	30
31	Repaving			1997	3,305		5			3,305	31
32	Boiler parts			1997	4,938		5			4,938	32
33	Boiler repairs			1997	4,820		5			4,820	33
34	Install tubes for HVAC			1997	4,742		5			4,742	34
35											35
36											36

\*Total beds on this schedule must agree with page 2.

\*\*Improvement type must be detailed in order for the cost report to be considered complete.

See Page 12A, Line 70 for total

XI. OWNERSHIP COSTS (continued)									
B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.									
1	3	4	5	6	7	8	9		
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation		
37		\$	\$		\$	\$	\$		37
38	Wigdahl (Repair Lighting And lamps)	1998	3,886		5		3,886		38
39	Long Elevator (Installed Door retrictors)	1998	5,100	255	20	255	1,998		39
40	Midwest (Replace Booster Heater)	1998	3,359	336	10	336	2,603		40
41	Mr. Root (Repair Ejector Pumps)	1998	5,100	510	10	510	3,698		41
42	Mr rooter (repair Basement replacement pump	1998	2,600	260	10	260	1,842		42
43	Climate Service ( Replace Hot Water Pump)	1998	6,237	416	15	416	2,945		43
44	Alden Bennett construction	1998	11,000	733	15	733	5,133		44
45	ABC Tank replacement	1999	12,409	827	15	827	4,964		45
46	alden Bennett	1999	11,000	1,100	10	1,100	7,517		46
47	North Town Food Service (Install booster heater)	1999	1,674	167	10	167	1,158		47
48	Fox Valley Fire & Safety	1999	2,690	179	15	179	1,151		48
49	alden Bennett(Carpentry LAbor0	1999	5,954	595	10	595	3,820		49
50	Alden Bennett (Specialty Prooducts)	1999	4,647	465	10	465	2,982		50
51	Capps Plumbing & Sewer	1999	3,390	339	10	339	2,147		51
52	Fox Valley Fire (Sprinkler System)	1999	2,981	199	15	199	1,242		52
53	Alden Bennett (Hardware)	1999	1,843	184	10	184	1,121		53
54	Climate Services (PVI Water heater)	1999	11,150	743	15	743	4,832		54
55	Alden Bennet Construction 99 AJE (Sheet Metal Work)	1999	11,000	733	15	733	5,133		55
56	Alden Bennett (leasehold improvements)	2000	5,384	538	10	538	2,692		56
57	Alden Bennett (leasehold improvements)	2000	1,518	152	10	152	759		57
58	Climate Service ( A/C Repair)	2000	9,393	157	5	157	9,393		58
59	Capps Plumbing & Sewer (Kitchen repair)	2000	2,842		5		2,842		59
60	Capps Plumbing Service (faucets)	2000	2,890	289	10	289	1,734		60
61	Kraft Paper Sales Co (Unside farbage to dumpster)	2000	1,258	126	10	126	744		61
62	Kraft Paper Sales Co (Walkoff Mats)	2000	1,884	31	5	31	1,884		62
63	New Horizons (telephone repair)	2000	3,756	376	10	376	2,191		63
64	Fox valley Fire & Safetv (smoke detector wiring)	2000	5,482	365	15	365	2,132		64
65	Patten Industries (heating repair)	2000	3,012	100	5	100	3,012		65
66									66
67									67
68									68
69									69
70	TOTAL (lines 4 thru 69)		\$ 6,133,203	\$ 70,883		\$ 174,988	\$ 104,105	\$ 4,403,141	70

\*\*Improvement type must be detailed in order for the cost report to be considered complete.



XI. OWNERSHIP COSTS (continued)									
B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.									
1	Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12A, Carried Forward		\$ 6,133,203	\$ 70,883		\$ 174,988	\$ 104,105	\$ 4,403,141	1
2	Equipment International (doorlock electronic timer)	2000	1,655	166	10	166		979	2
3	DePaul Plumbing (installation of 1 1/2" water line )	2000	5,483	219	25	219		1,279	3
4	System Electric (sprinkler pump motor & wiring)	2000	2,990	199	15	199		1,146	4
5	System Electric (various kitchen & laundry repairs)	2000	4,605	230	5	230		4,605	5
6	D.B.S Contracting (automatic lawn sprinkler system)	2000	44,985	1,799	25	1,799		10,197	6
7	GT Mechanical (HCVAC Repairs)	2000	439	37	5	37		439	7
8	Patten Industries (batteries for generator)	2000	1,857	217	5	217		1,857	8
9	GT Mechanical (replace cooling coils)	2000	2,500	250	10	250		1,396	9
10	GT Mechanical (replace cooling coils)	2000	14,200	1,420	10	1,420		7,928	10
11	Capps Plumbing (rebuilt toilet, two handle lavatory)	2000	2,395	160	15	160		945	11
12	Capps Plumbing (repair scullery drain install faucets)	2000	3,446	345	10	345		2,039	12
13	Install Coolant hoses, Lines, Heater	2001	2,443	489	5	489		2,443	13
14	Power supply and wiring re phone system	2001	7,258	726	10	726		3,629	14
15	Power supply and wiring re phone system	2001	1,663	166	10	166		818	15
16	Coker services-Boiler	2001	3,163	158	20	158		764	16
17	Capps Plumbing	2001	2,665	533	5	533		2,310	17
18	T&T	2001	1,756	351	5	351		1,493	18
19	Alden Bennett Construction Co.	2001	1,431	286	5	286		1,169	19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 6,238,137	\$ 78,634		\$ 182,739	\$ 104,105	\$ 4,448,577	34

\*\*Improvement type must be detailed in order for the cost report to be considered complete.

**XI. OWNERSHIP COSTS (continued)**

**B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.**

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12B, Carried Forward		\$ 6,238,137	\$ 78,634		\$ 182,739	\$ 104,105	\$ 4,448,577	1
2	Capps Plumbing - Repiping & new faucets on kitchen dish washer	2002	1,170	234	5	234		917	2
3	Capps Plumbing - Repiping & new faucets on kitchen dish washer	2002	2,645	529	5	529		2,072	3
4	Healthcare Products - Repair Wheelchairs	2002	988	198	5	198		725	4
5	Washtown Equip - Repair Washer - motor bearings / valves / belts	2002	2,208	442	5	442		1,583	5
6	GT Mech - Repair boiler - gas valves	2002	1,143	229	5	229		915	6
7	GT Mech - Repair boiler - installed rebuild kit	2002	1,841	368	5	368		1,412	7
8	GT Mech - Repair boiler - replaced Chimney cap	2002	1,295	259	5	259		993	8
9	CSI Coker - Repair dishwasher	2002	4,279	856	5	856		3,424	9
10	Healthcare Products - Repair Wheelchairs	2002	1,721	344	5	344		1,377	10
11	Long Elev. And Machine Co. - repair elevator	2002	1,148	230	5	230		765	11
12	DBS Contracting	2002	2,699	540	5	540		1,844	12
13	CSI Coker - Repair cooking equip	2002	1,527	305	5	305		1,069	13
14	Capps Plumbing - Repair hot water system	2002	1,940	194	10	194		598	14
15	Capps Plumbing - Repair hot water system	2002	2,135	214	10	214		658	15
16	System Elec. - Installed conduit & wiring for fire alarm	2002	1,435	144	10	144		466	16
17	Capps Plumbing - Repair dish washer	2002	1,284	257	5	257		813	17
18	System Elec. - Repair elevator	2002	1,363	136	10	136		488	18
19	ABC - Remodel Bathroom 1	2002	3,772	189	20	189		676	19
20	GT Mech - Scopper Boiler and Storage Tank	2002	14,500	967	15	967		3,464	20
21	ABC - Remodel Bathroom 2	2002	5,025	251	20	251		817	21
22	ABC - Leasehold Improvements	2002	11,627	581	20	581		1,841	22
23	Tyco - Smoke Detectors	2002	1,023	146	7	146		487	23
24	ABC - Smoke Dampers	2002	9,701	1,386	7	1,386		4,620	24
25	CSI - Repair Dishwasher	2003	1,886	377	5	377		1,100	25
26	GT Mech - Repair AC	2003	1,538	308	5	308		769	26
27	Simplex - Repair Drain System	2003	1,503	150	10	150		351	27
28	CAPPS - Repair water booster pump	2003	1,895	379	5	379		821	28
29	Simplex - Doors	2003	3,435	344	10	344		1,031	29
30	Simplex - Wet Chem System	2003	2,695	270	10	270		741	30
31	Directional Boring Services - Sprinkler System	2003	10,000	833	12	833		2,500	31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 6,337,559	\$ 90,294		\$ 194,399	\$ 104,105	\$ 4,487,914	34

\*\*Improvement type must be detailed in order for the cost report to be considered complete.

XI. OWNERSHIP COSTS (continued)									
B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.									
1	Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12C, Carried Forward		\$6,337,559	\$90,294		\$194,399	\$104,105	\$4,487,914	1
2	AMS-New generator	2004	2,148	143	15	143		239	2
3	GT Mech Circu pump for heat	2004	1,747	103	17	103		128	3
4	CSI repair to oven	2004	2,627	263	10	263		460	4
5	CSI new wiring	2004	1,718	172	10	172		315	5
6	GT Mech Chiller Repair	2004	4,196	420	10	420		699	6
7	ABC Sewage ejector pump	2004	10,724	1,072	10	1,072		1,966	7
8	ABC Hvac	2004	2,971	297	10	297		569	8
9	ABC-Remodeling 4th floor	2004	25,103	1,004	25	1,004		1,004	9
10	ABC-Remodeling 4th floor	2005	7,734	387	20	387		387	10
11	GT Mech-install fan coil unit	2005	2,504	501	5	501		501	11
12	GT Mech-exhaust fan replacement motor	2005	2,234	168	10	168		168	12
13	ABC-Remodeling 4th floor	2005	5,568	217	15	217		217	13
14	Top Notch- 2 hp motor	2005	2,155	126	10	126		126	14
15	Oakfirst Fire-install nurse call system	2005	2,423	141	10	141		141	15
16	ABC-Remodeling 4th floor	2005	9,433	367	15	367		367	16
17	ABC-Remodeling 4th floor	2005	17,007	661	15	661		661	17
18	Patten-intake motor	2005	1,586	94	7	94		94	18
19	ABC-vinyl flooring	2005	3,064	77	10	77		77	19
20	Epic Service and Supply-floor cleaner	2005	1,114	40	7	40		40	20
21	ABC-2nd floor rennovation	2005	74,572	829	15	829		829	21
22	Oakfirst Fire-install fire alarm system	2005	12,500	69	15	69		69	22
23	ABC-2nd floor rennovation	2005	6,610		15				23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$6,537,297	\$97,445		\$201,550	\$104,105	\$4,496,971	34

\*\*Improvement type must be detailed in order for the cost report to be considered complete.

XI. OWNERSHIP COSTS (continued)									
B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.									
1	Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12D, Carried Forward		\$6,537,297	\$97,445		\$201,550	\$104,105	\$4,496,971	1
2									2
3	Related Party-Forum Prof Center Building:								3
4	Leasehold Improvement-Remodeling	1980	11,034		15			11,034	4
5	Leasehold Improvement-Remodeling	1980	17,284		20			17,284	5
6	Leasehold Improvement-Tenant Improvement	1987	893		13			893	6
7	Leasehold Improvement-AMS Remodel	1988	14,339		10			14,339	7
8	Leasehold Improvement-Roof	1994	3,203	200	16	200		2,204	8
9	Leasehold Improvement-Build.Improv.	1996	1,129	71	16	71		702	9
10	Leasehold Improvement-Asphalting	2000	88		3			88	10
11	Leasehold Improvement-DAI	2001	154	15	10	15		64	11
12	Leasehold Improvement-Bathrooms	2002	667	76	7	76		242	12
13	Leasehold Improvement-Suite Renovation	2003	1,638	164	10	164		491	13
14	Leasehold Improvement-Plumbing, Construct, Concrete, Doors, etc	2004	1,801	329	7	329		465	14
15	Leasehold Improvement-Add-on Improvement, fixture base	1980	71		23			71	15
16	Leasehold Improvement-Add-on Improvement, lighting base	2001	123	25	5	25		117	16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26	Related Party-AMS:								26
27	Leasehold Improvement-Remodeling	1993	5,938		7			5,938	27
28	Leasehold Improvement-Remodeling	2002	4,861	694	7	694		1,997	28
29	Leasehold Improvement-Remodeling	2003	5,085	726	7	726		2,072	29
30									30
31									31
32									32
33	Forum Extended Care, LLC-building/building improv	1999	12,928	306	30	306		2,139	33
34	TOTAL (lines 1 thru 33)		\$6,618,533	\$100,052		\$204,157	\$104,105	\$4,557,111	34

\*\*Improvement type must be detailed in order for the cost report to be considered complete.

XI. OWNERSHIP COSTS (continued)

C. Equipment Depreciation-Excluding Transportation. (See instructions.)

	Category of Equipment	1 Cost	Current Book Depreciation 2	Straight Line Depreciation 3	4 Adjustments	Component Life 5	Accumulated Depreciation 6	
71	Purchased in Prior Years	\$409,285	\$43,807	\$43,807	\$	Various	\$278,171	71
72	Current Year Purchases	59,005	5,978	5,978		Various	5,978	72
73	Fully Depreciated Assets	255,188	2,331	2,331		Various	255,188	73
74								74
75	TOTALS	\$723,478	\$52,116	\$52,116	\$		\$539,337	75

D. Vehicle Depreciation (See instructions.)\*

	1 Use	Model, Make and Year 2	Year Acquired 3	4 Cost	Current Book Depreciation 5	Straight Line Depreciation 6	7 Adjustments	Life in Years 8	Accumulated Depreciation 9	
76	Related Party - AMS	Various Bus / Autos	98-04	\$4,706	\$111	\$111	\$	3	\$4,638	76
77										77
78										78
79										79
80	TOTALS			\$4,706	\$111	\$111	\$		\$4,638	80

E. Summary of Care-Related Assets

	1 Reference	2 Amount	
81	Total Historical Cost (line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)	\$7,479,178	81
82	Current Book Depreciation (line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$152,279	82
83	Straight Line Depreciation (line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$256,384	83
84	Adjustments (line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$104,105	84
85	Accumulated Depreciation (line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$5,101,086	85

F. Depreciable Non-Care Assets Included in General Ledger. (See instructions.)

	1 Description & Year Acquired	2 Cost	Current Book Depreciation 3	Accumulated Depreciation 4	
86		\$	\$	\$	86
87					87
88					88
89					89
90					90
91	TOTALS	\$	\$	\$	91

G. Construction-in-Progress

	Description	Cost	
92		\$	92
93			93
94			94
95		\$	95

\* Vehicles used to transport residents to & from day training must be recorded in XI-F, not XI-D.

\*\* This must agree with Schedule V line 30, column 8.

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease: related party- cost is backed out.
2. Does the facility also pay real estate taxes in addition to rental amount shown below on line 7, column 4?

☒ YES

☐ NO

		1 Year Constructed	2 Number of Beds	3 Original Lease Date	4 Rental Amount	5 Total Years of Lease	6 Total Years Renewal Option*	
3	Original Building:		300	10/29/86	\$	ended 6/30/05	0	3
4	Additions							4
5								5
6								6
7	TOTAL		300		\$			7

8. List separately any amortization of lease expense included on page 4, line 34.

This amount was calculated by dividing the total amount to be amortized by the length of the lease.

9. Option to Buy:

☐ YES

☒ NO

Terms: We excersized our right of 1st refi \*

B. Equipment-Excluding Transportation and Fixed Equipment. (See instructions.)

15. Is Movable equipment rental included in building rental?

☐ YES

☒ NO
16. Rental Amount for movable equipment: \$ 10,920

Description: Copy machine lease \$10,920

(Attach a schedule detailing the breakdown of movable equipment)

C. Vehicle Rental (See instructions.)

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17	Related Party - AMS		\$ #####	\$ 27,604	17
18					18
19					19
20					20
21	TOTAL		\$ #####	\$ 27,604	21

10. Effective dates of current rental agreement:

Beginning

Ending

11. Rent to be paid in future years under the current rental agreement:

	Fiscal Year Ending	Annual Rent
12.	12/31/2006	\$ 1,338,764
13.	12/31/2007	\$ 1,338,764
14.	12/31/2008	\$ 1,338,764

\* If there is an option to buy the building, please provide complete details on attached schedule.

\*\* This amount plus any amortization of lease expense must agree with page 4, line 34.

A. TYPE OF TRAINING PROGRAM (If CNAs are trained in another facility program, attach a schedule listing the facility name, address and cost per CNA trained in that facility.)

1. HAVE YOU TRAINED CNAs DURING THIS REPORT PERIOD?

☐ YES  
☒ NO

If "yes", please complete the remainder of this schedule. If "no", provide an explanation as to why this training was not necessary.

2. CLASSROOM PORTION:

IN-HOUSE PROGRAM  
IN OTHER FACILITY  
COMMUNITY COLLEGE  
HOURS PER CNA

3. CLINICAL PORTION:

IN-HOUSE PROGRAM  
IN OTHER FACILITY  
HOURS PER CNA

Skilled Nurses on Site

B. EXPENSES

		ALLOCATION OF COSTS		(d)	
		1	2	3	4
		Facility			
		Drop-outs	Completed	Contract	Total
1	Community College Tuition	\$	\$	\$	\$
2	Books and Supplies				
3	Classroom Wages (a)				
4	Clinical Wages (b)				
5	In-House Trainer Wages (c)				
6	Transportation				
7	Contractual Payments				
8	CNA Competency Tests				
9	TOTALS	\$	\$	\$	\$
10	SUM OF line 9, col. 1 and 2 (e)	\$			

- (a) Include wages paid during the classroom portion of training. Do not include fringe benefits.
- (b) Include wages paid during the clinical portion of training. Do not include fringe benefits.
- (c) For in-house training programs only. Do not include fringe benefits.
- (d) Allocate based on if the CNA is from your facility or is being contracted to be trained in your facility. Drop-out costs can only be for costs incurred by your own CNAs.

C. CONTRACTUAL INCOME

In the box below record the amount of income your facility received training CNAs from other facilities.

\$

D. NUMBER OF CNAs TRAINED

COMPLETED	
1. From this facility	
2. From other facilities (f)	
DROP-OUTS	
1. From this facility	
2. From other facilities (f)	
TOTAL TRAINED	

- (e) The total amount of Drop-out and Completed Costs for your own CNAs must agree with Sch. V, line 13, col. 8.
- (f) Attach a schedule of the facility names and addresses of those facilities for which you trained CNAs.

XIV. SPECIAL SERVICES (Direct Cost) (See instructions.)

12345678										
	Service	Schedule V Line & Column Reference	Staff		Outside Practitioner (other than consultant)		Supplies (Actual or Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
			Units of Service	Cost	Units	Cost				
1	Licensed Occupational Therapist	39-3	hrs	\$		\$ 81,876	\$		\$ 81,876	1
2	Licensed Speech and Language Development Therapist	39-3	hrs			41,908			41,908	2
3	Licensed Recreational Therapist	39-3	hrs			158,903			158,903	3
4	Licensed Physical Therapist		hrs							4
5	Physician Care		visits							5
6	Dental Care		visits							6
7	Work Related Program		hrs							7
8	Habilitation		hrs							8
9	Pharmacy	See Pg 16 A	# of prescrpts				110,288		110,288	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Exceptional Care Program									12
13	Other (specify):	See Pg 16 A				12,451	74,754		87,205	13
14	TOTAL			\$		\$ 295,138	\$ 185,042		\$ 480,180	14

NOTE: This schedule should include fees (other than consultant fees) paid to licensed practitioners. Consultant fees should be detailed on Schedule XVIII-B. Salaries of unlicensed practitioners, such as CNAs, who help with the above activities should not be listed on this schedule.



			Page 16
			Col 5: PT,OT, & ST
XIV. Special Services (Direct Cost)			Col 6: Supplies
Service Description	Col. 1: Ref. No.	To Pg 16: Col. No.	
1. OT	39-3	To Col 5	\$81,875.77
2. ST	39-3	To Col 5	41,908.34
3.			
4. PT	39-3	To Col 5	158,902.84
5.			
6.			
7.			
8.			
Pharmacy Supplies per GL			77,491.61
Manual Input from Related Party- Forum Drugs			32,797.00
9. Total to line 9 Pharmacy	See Pg 16A	To Col 6	110,288.61
10.			
11.			
12. Exceptional Care-Salaries:	See pg 16A	To Col. 3	0.00
12. Exceptional Care-Supplies:	See pg 16A	To Col. 6	0.00
Total Exceptional Care (Line 12, Col 8)			0.00
13. Other:	See Pg 16A		
13. Col 5: Manual Input: Related Party - CPT		To Col 5	12,451.00
Other			183,087.19
Manual Input: Related Party - Prism			(69,617.00)
Manual Input: Related Party FECII - I.V.			(56,613.00)
Manual Input: Related Party FECII - Wound Vac			(1,068.00)
Oxygen, from reclass worksheet			18,965.00
13. Col 6: Supplies Total		To Col 6	74,754.19
13. Total Line 13, Column 8			87,205.19
14. Total			480,180.75

This report must be completed even if financial statements are attached.				
		1 Operating	2    After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$        (53,247)	\$        (53,247)	1
2	Cash-Patient    Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance        (140,000) )	1,564,927	1,564,927	3
4	Supply Inventory (priced at        )	291	291	4
5	Short-Term Investments			5
6	Prepaid Insurance		8,725	6
7	Other Prepaid Expenses	6,872	6,872	7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify):    Due from 3rd parties	154,118	154,118	9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$    1,672,961	\$    1,681,686	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		600,000	13
14	Buildings, at Historical Cost		4,480,406	14
15	Leasehold Improvements, at Historical Cost	1,137,618	1,137,618	15
16	Equipment, at Historical Cost	640,540	640,540	16
17	Accumulated Depreciation (book methods)	(1,216,685)	(1,271,685)	17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs		34,902	19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds			21
22	Other Long-Term Assets (specify):			22
23	Other(specify):			23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$        561,473	\$    5,621,781	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$    2,234,434	\$    7,303,467	25

		1 Operating	2    After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$        447,162	\$        447,162	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	101,397	101,397	28
29	Short-Term Notes Payable	25,273	25,273	29
30	Accrued Salaries Payable	320,399	320,399	30
31	Accrued Taxes Payable (excluding real estate taxes)	47,338	47,338	31
32	Accrued Real Estate Taxes(Sch.IX-B)		715,844	32
33	Accrued Interest Payable		46,302	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	Accrued Expenses	63,924	71,027	36
37	Due to related parties	7,457,731	6,331,975	37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$    8,463,224	\$    8,106,717	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable		5,346,092	39
40	Mortgage Payable			40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43				43
44				44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$	\$    5,346,092	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$    8,463,224	\$    13,452,809	46
47	TOTAL EQUITY(page 18, line 24)	\$    (6,228,790)	\$    (6,149,342)	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$    2,234,434	\$    7,303,467	48

\*(See instructions.)

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ (4,565,087)	1
2	Restatements (describe):		2
3	External audit adj made after 2004 cost	65,705	3
4	report was submitted. No effect on prior years report:		4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ (4,499,382)	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	(1,729,408)	7
8	Aquisitions of Pooled Companies		8
9	Proceeds from Sale of Stock		9
10	Stock Options Exercised		10
11	Contributions and Grants		11
12	Expenditures for Specific Purposes		12
13	Dividends Paid or Other Distributions to Owners	( )	13
14	Donated Property, Plant, and Equipment		14
15	Other (describe)		15
16	Other (describe)		16
17	TOTAL Additions (deductions) (sum of lines 7-16)	\$ (1,729,408)	17
	B. Transfers (Itemize):		
18			18
19			19
20			20
21			21
22			22
23	TOTAL Transfers (sum of lines 18-22)	\$	23
24	BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)	\$ (6,228,790)	24 *

\* This must agree with page 17, line 47.

XVII. INCOME STATEMENT (attach any explanatory footnotes necessary to reconcile this schedule to Schedules V and VI.) All required

classifications of revenue and expense must be provided on this form, even if financial statements are attached.

Note: This schedule should show gross revenue and expenses. Do not net revenue against expense.

1			
	Revenue	Amount	
	A. Inpatient Care		
1	Gross Revenue -- All Levels of Care	\$ 6,269,593	1
2	Discounts and Allowances for all Levels	( )	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 6,269,593	3
	B. Ancillary Revenue		
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	48,680	6
7	Oxygen	18,285	7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 66,965	8
	C. Other Operating Revenue		
9	Payments for Education		9
10	Other Government Grants		10
11	CNA Training Reimbursements		11
12	Gift and Coffee Shop		12
13	Barber and Beauty Care		13
14	Non-Patient Meals		14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs		17
18	Sale of Supplies to Non-Patients		18
19	Laboratory		19
20	Radiology and X-Ray		20
21	Other Medical Services	10,233	21
22	Laundry		22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 10,233	23
	D. Non-Operating Revenue		
24	Contributions		24
25	Interest and Other Investment Income***		25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$	26
	E. Other Revenue (specify):****		
27	Settlement Income (Insurance, Legal, Etc.)		27
28	See Page 19A3	5,480	28
28a			28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 5,480	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 6,352,271	30

2			
	Expenses	Amount	
	A. Operating Expenses		
31	General Services	1,357,153	31
32	Health Care	2,301,763	32
33	General Administration	2,280,544	33
	B. Capital Expense		
34	Ownership	1,434,703	34
	C. Ancillary Expense		
35	Special Cost Centers	543,266	35
36	Provider Participation Fee	164,250	36
	D. Other Expenses (specify):		
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 8,081,679	40
41	Income before Income Taxes (line 30 minus line 40)**	(1,729,408)	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ (1,729,408)	43

\* This must agree with page 4, line 45, column 4.

\*\* Does this agree with taxable income (loss) per Federal Income Tax Return? Not Yet Done If not, please attach a reconciliation.

\*\*\* See the instructions. If this total amount has not been offset against interest expense on Schedule V, line 32, please include a detailed explanation.

\*\*\*\*Provide a detailed breakdown of "Other Revenue" on an attached sheet.

Column 1  
Amount

Page 19A

*Must be submitted if there is a balance on Line 28. You need only report the info that has a balance.*

-----		
Miscellaneous Income gl 4977 (describe) (is offset againts Schdl V.)	243.32	
General		106.71
Jury Duty		51.60
Wage Service Fee		85.01
		<u>243.32</u>
Recovery of Bad Debts (private only, is not offset on Schld V)	(162.29)	
Adjust prior year expenses (related to prior yr, not offset on Schdl V)	5,399.29	
	-----	
Total of line 28	5,480.32	
	=====	

XVIII. A. STAFFING AND SALARY COSTS (Please report each line separately.)  
(This schedule must cover the entire reporting period.)

		1	2**	3	4	
		# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Reporting Period Total Salaries, Wages	Average Hourly Wage	
1	Director of Nursing	2,080	2,080	\$ 88,668	\$ 42.63	1
2	Assistant Director of Nursing	1,832	2,080	67,512	32.46	2
3	Registered Nurses	8,448	9,420	257,509	27.34	3
4	Licensed Practical Nurses	32,953	35,579	756,255	21.26	4
5	CNAs & Orderlies	70,310	75,756	723,566	9.55	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides					8
9	Activity Director	1,600	1,752	32,350	18.46	9
10	Activity Assistants	5,782	6,838	60,792	8.89	10
11	Social Service Workers	1,936	2,080	37,357	17.96	11
12	Dietician					12
13	Food Service Supervisor	2,024	2,080	36,543	17.57	13
14	Head Cook	2,228	2,420	27,965	11.56	14
15	Cook Helpers/Assistants	16,916	18,964	182,835	9.64	15
16	Dishwashers					16
17	Maintenance Workers	2,008	2,080	44,118	21.21	17
18	Housekeepers	19,096	20,927	214,597	10.25	18
19	Laundry	3,810	4,415	44,078	9.98	19
20	Administrator	2,080	2,080	95,146	45.74	20
21	Assistant Administrator					21
22	Other Administrative	3,272	3,520	73,552	20.90	22
23	Office Manager	1,496	1,568	25,973	16.56	23
24	Clerical	2,762	2,951	24,675	8.36	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator	1,952	2,080	59,854	28.78	29
30	Habilitation Aides (DD Homes)					30
31	Medical Records					31
32	Other Health Care(specify)					32
33	Other(specify) Alzheimers Super/	2,056	2,080	34,356	16.52	33
34	TOTAL (lines 1 - 33)	184,641	200,750	\$ 2,887,701 *	\$ 14.38	34

\* This total must agree with page 4, column 1, line 45.

\*\* See instructions.

B. CONSULTANT SERVICES

		1	2	3	
		Number of Hrs. Paid & Accrued	Total Consultant Cost for Reporting Period	Schedule V Line & Column Reference	
35	Dietary Consultant	Monthly	\$ 9,600	1-3	35
36	Medical Director	Monthly	46,585	10-3	36
37	Medical Records Consultant				37
38	Nurse Consultant				38
39	Pharmacist Consultant	Monthly	7,200	10-3	39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant				43
44	Activity Consultant	23	1,370	11-3	44
45	Social Service Consultant	8	458	11-3	45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)	31	\$ 65,213		49

C. CONTRACT NURSES

		1	2	3	
		Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference	
50	Registered Nurses		\$ na/		50
51	Licensed Practical Nurses				51
52	Certified Nurse Assistants/Aides				52
53	TOTAL (lines 50 - 52)		\$		53

XIX. SUPPORT SCHEDULES

A. Administrative Salaries				D. Employee Benefits and Payroll Taxes				F. Dues, Fees, Subscriptions and Promotions			
Name	Function	Ownership %	Amount	Description		Amount	Description	Amount			
Joelynn Miller-Johnson	Administrator	0	\$ 95,146	Workers' Compensation Insurance		\$ 68,324	IDPH License Fee	\$			
				Unemployment Compensation Insurance		60,674	Advertising: Employee Recruitment	580			
				FICA Taxes		222,126	Health Care Worker Background Check				
				Employee Health Insurance		24,199	(Indicate # of checks performed 22 )	226			
				Employee Meals		24,024	Surety Bond Fees	820			
				Illinois Municipal Retirement Fund (IMRF)*			II Health Care Assoc.less PAC fees	8,404			
				Union Health & Welfare		41,739	Dues and subscriptpn	2,050			
				Dental, Life		710	Related Party - AMS	583			
				Relations, Misc., & Tuition		6,729					
				Drug Tests, Vaccinations		1,803					
				Pension		21,208	Less: Public Relations Expense	( )			
				401K Matching		1,321	Non-allowable advertising	( )			
							Yellow page advertising	( )			
TOTAL (agree to Schedule V, line 17, col. 1)							TOTAL (agree to Sch. V, line 20, col. 8)		\$ 12,663		
(List each licensed administrator separately.)											
B. Administrative - Other											
TOTAL (agree to Schedule V, line 17, col. 3)											
(Attach a copy of any management service agreement)											
C. Professional Services							G. Schedule of Travel and Seminar**				
Vendor/Payee	Type		Amount	Description	Line #	Amount	Description	Amount			
AMS	Management Fees		\$ 881,000			\$	Out-of-State Travel	\$			
BDO Seidman/KPMG	Accounting Fees		13,660								
Ken Fisch / B. Greenburg/J. Herman	Legal Fees		14,705								
CIC Enterprises	Tax Credit Services		34,668				In-State Travel				
Medi.com/SMS	Billing Consultants		2,669				Related Party - AMS	16,173			
Blackman Kallick	01 fee adjustment		(8,088)				Gas/misc. auto	407			
DAI Environmental/Dana Consulting	Consulting/401K Services		3,907								
Neal, Gerber, & Eisenberg	Legal Fees		7,538				Seminar Expense				
ILASSHC	Contract Negotiations		3,750				Parking	669			
Esquire Depositions/Smart Document	Legal Related		1,373								
MAS Consulting	IT Consulting		770								
							Entertainment Expense	( )			
TOTAL (agree to Schedule V, line 19, column 3)				TOTAL		\$	(agree to Sch. V, line 24, col. 8)				
(If total legal fees exceed \$2500 attach copy of invoices.)							TOTAL	\$ 17,249			

XIX-H. SUPPORT SCHEDULE - DEFERRED MAINTENANCE COSTS (which have been included in Sch. V, line 6, col. 3).  
(See instructions.)

1		2	3	4	5	6	7	8	9	10	11	12	13
Improvement Type		Month & Year Improvement Was Made	Total Cost	Useful Life	Amount of Expense Amortized Per Year								
					FY2002	FY2003	FY2004	FY2005	FY2006	FY2007	FY2008	FY2009	FY2010
1	See Page 22A	2/89-12/94	130,230		\$								\$
2	See Page 22B	2/95-12/95	30,435	3-20	1,124	1,124	1,124	582					
3	See Page 22C	1/96-12/96	43,836	3-20	1,356	1,356	1,356	1,346					
4	See Page 22D	2/97-12/97	32,043	3									
5	See Page 22E	1/98-12/98	32,985	3	5,676								
6	See Page 22F	3/99-8/99	30,523	3	10,174	4,641							
7	See Page 22G	3/00-6/00	44,766	3	14,922	14,922	0						
8	See Page 22H	7/01-12/01	8,300	3	816	2,767	2,767	0					
9	GT Mech(replace compre	7/02	1,657	3		276	552	276					
10	GT Mech(replace pump s	5/02	3,183	3		530	1,061	354					
11	GT Mech(replace fan mot	4/02	1,905	3		318	635	159					
12	ABC --(hardware corner g	11/02	1,672	3		46	557	464					
13	painting > \$1,500	01/04	2,230	5			743	446					
14													
15													
16													
17													
18													
19													
20	TOTALS		\$ 363,765		\$ 34,068	\$ 25,980	\$ 8,795	\$ 3,627	\$	\$	\$	\$	\$





Facility Name &amp; ID Number Alden Wentworth Rehab &amp; HCC

# 0026435

Report Period Beginning:

1/1/05

Ending:

12/31/05

**XX. GENERAL INFORMATION:**

- (1) Are nursing employees (RN,LPN,NA) represented by a union? Yes
- (2) Are there any dues to nursing home associations included on the cost report? Yes  
If YES, give association name and amount. IL Health Care Assoc \$12,144
- (3) Did the nursing home make political contributions or payments to a political action organization? Yes If YES, have these costs been properly adjusted out of the cost report? Yes
- (4) Does the bed capacity of the building differ from the number of beds licensed at the end of the fiscal year? No If YES, what is the capacity? \_\_\_\_\_
- (5) Have you properly capitalized all major repairs and equipment purchases? Yes  
What was the average life used for new equipment added during this period? 10
- (6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. \$ 12,379 Line 10
- (7) Have all costs reported on this form been determined using accounting procedures consistent with prior reports? Yes If NO, attach a complete explanation.
- (8) Are you presently operating under a sale and leaseback arrangement? No  
If YES, give effective date of lease. \_\_\_\_\_
- (9) Are you presently operating under a sublease agreement? \_\_\_\_\_ YES X NO
- (10) Was this home previously operated by a related party (as is defined in the instructions for Schedule VII)? YES \_\_\_\_\_ NO X If YES, please indicate name of the facility, IDPH license number of this related party and the date the present owners took over.  
\_\_\_\_\_
- (11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department during this cost report period. \$ 164,250  
This amount is to be recorded on line 42 of Schedule V.
- (12) Are there any salary costs which have been allocated to more than one line on Schedule V for an individual employee? No If YES, attach an explanation of the allocation.
- (13) Have costs for all supplies and services which are of the type that can be billed to the Department, in addition to the daily rate, been properly classified in the Ancillary Section of Schedule V? Yes
- (14) Is a portion of the building used for any function other than long term care services for the patient census listed on page 2, Section B? No For example, is a portion of the building used for rental, a pharmacy, day care, etc.) If YES, attach a schedule which explains how all related costs were allocated to these functions.
- (15) Indicate the cost of employee meals that has been reclassified to employee benefits on Schedule V. \$ 24,024 Has any meal income been offset against related costs? No Indicate the amount. \$ \_\_\_\_\_
- (16) Travel and Transportation  
a. Are there costs included for out-of-state travel? No  
If YES, attach a complete explanation.  
b. Do you have a separate contract with the Department to provide medical transportation for residents? No If YES, please indicate the amount of income earned from such a program during this reporting period. \$ \_\_\_\_\_  
c. What percent of all travel expense relates to transportation of nurses and patients? 0  
d. Have vehicle usage logs been maintained? Yes  
e. Are all vehicles stored at the nursing home during the night and all other times when not in use? Yes  
f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? Yes  
**g. Does the facility transport residents to and from day training? No**  
**Indicate the amount of income earned from providing such transportation during this reporting period.** \$ \_\_\_\_\_
- (17) Has an audit been performed by an independent certified public accounting firm? Yes  
Firm Name: BDO Seidman The instructions for the cost report require that a copy of this audit be included with the cost report. Has this copy been attached? No If no, please explain. Not Yet Completed
- (18) Have all costs which do not relate to the provision of long term care been adjusted out of Schedule V? Yes
- (19) If total legal fees are in excess of \$2500, have legal invoices and a summary of services performed been attached to this cost report? Yes  
Attach invoices and a summary of services for all architect and appraisal fees.